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AJMER STATE GOVERNMENT

(Law and Judicial Department)

Ajmer, the 2nd August, 1955

The following Act of the Ajmer Legislative Assembly received the assent of the President on the 25th August, 1955 and is hereby published for general information :—

**THE AJMER ENTERTAINMENTS TAX (AMENDMENT) ACT,
1955**

Act No. VII of 1955

An Act to amend the Ajmer Entertainments Tax Act, 1953.

BE it enacted by the Legislative Assembly of the State of Ajmer in the Sixth Year of the Republic of India as follows :—

1. Short title and commencement.—(1) This Act may be called the Ajmer Entertainments Tax (Amendment) Act, 1955.

(2) It shall come into force at once.

2. Interpretation.—(1) In this Act, 'Principal Act' means the Ajmer Entertainments Tax Act, 1953 (X of 1953).

(2) The General Clauses Act, 1897 (X of 1897) applies for the interpretation of this Act as it applies for the interpretation of a Central Act.

3. Amendment of section 2, Ajmer Act X of 1953.—In sub-section (1) of section 2 of the principal Act, clause (f) shall be omitted.

4. Amendment of section 3, Ajmer Act X of 1953.—In section 3 of the principal Act—

(i) to sub-section (1) the following proviso shall be added, namely :—

"Provided that no such tax shall be levied and paid in respect of any payment for admission to an entertainment which does not exceed one anna and nine pies."

(ii) after sub-section (3), the following sub-section shall be inserted, namely :—

“(4) In the determination of the amount of tax a fraction of a pice less than two pies shall be disregarded and a fraction of a pice equal to or exceeding two pies shall be regarded as one pice.”

5. Amendment of section 4, Ajmer Act X of 1953.—In section 4 of the principal Act—

(i) in sub-section (2) for the word ‘prescribe’ the word ‘impose’ shall be substituted;

(ii) after sub-section (3), the following ‘Explanation’ shall be added, namely :—

“*Explanation.*—For the purposes of this section the proprietor shall be deemed to have received from any person who is admitted to an entertainment either free of charge or at a reduced rate the amount (including the entertainments tax) which such person would have been liable to pay had he been admitted on full payment to the class to which he is actually admitted.”

6. Amendment of section 13, Ajmer Act X of 1953.—In section 13 of the principal Act, in sub-section (1) after clause (h), the following clause shall be inserted, namely :—

“(i) for the refund of entertainments tax”.

V. N. BHATIA,
Secretary to the Government of Ajmer.